

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Union School Corporation (6795)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$27,908	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$733,866	\$785,641	\$731,267	\$838,489	14%	7%	15%
	11200 Regular Programs; Middle/Junior High	\$2,958	\$0	\$0	\$4,397	49%	n/a	n/a
	11300 Regular Programs; High School	\$584,099	\$599,908	\$536,717	\$736,207	26%	23%	37%
	11450 Vocational Education; Consumer and Homemaking	\$34,917	\$43,504	\$45,214	\$49,191	41%	13%	9%
	11900 2007 Account Code - Other Regular Programs	\$16,460	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,659	\$13,444	\$13,192	\$1,430	-90%	-89%	-89%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$2,480	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$11,905	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$2,197	\$2,386	\$2,132	n/a	-3%	-11%
	12510 Culturally Different; Communication Disorders	\$13,133	\$17,834	\$30,826	\$12,500	-5%	-30%	-59%
	12520 Culturally Different; Compensatory	\$595	\$0	\$0	\$1,376	131%	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$11,815	\$6,943	n/a	n/a	-41%
	16100 Remediation Testing	\$0	\$8,213	\$8,433	\$3,540	n/a	-57%	-58%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$23,063	\$0	\$591	\$0	-100%	n/a	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$33,501	\$28,452	\$33,244	\$34,228	2%	20%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$199,088	\$181,913	\$233,285	\$253,827	27%	40%	9%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$1,781	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$57,538	\$20,831	\$23,022	\$23,372	-59%	12%	2%
	22230 Library/Media Services; Audiovisual	\$96	\$602	\$429	\$1,072	> 500%	78%	150%
	24100 Office of The Principal	\$147,445	\$183,061	\$170,889	\$205,062	39%	12%	20%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$877	n/a	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$1,352	n/a	n/a	n/a
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$25,604	\$29,981	\$64,664	\$19,647	-23%	-34%	-70%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$2,567	\$89	n/a	n/a	-97%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$14,937	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$61,630	\$77,799	\$84,409	\$45,362	-26%	-42%	-46%
<b>Student Academic Achievement Total</b>		<b>\$1,948,652</b>	<b>\$1,993,379</b>	<b>\$1,994,733</b>	<b>\$2,298,320</b>	<b>18%</b>	<b>15%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$337	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$29,770	\$29,773	\$31,658	\$40,265	35%	35%	27%
	21220 Guidance Services; Counseling Services	\$50	\$0	\$0	\$0	-100%	n/a	n/a
	21240 Guidance Services; Information Services	\$3,330	\$1,858	\$800	\$2,664	-20%	43%	233%
	21310 Health Services; Service Area Direction	\$23,873	\$28,412	\$28,539	\$31,691	33%	12%	11%
	22110 Improvement of Instruction; Service Area Direction	\$4,446	\$40	\$1,134	\$1,213	-73%	> 500%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$600	\$0	\$4,710	-\$2,310	-485%	n/a	-149%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$24,173	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$1,311	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,700	\$12,900	\$10,965	\$10,351	-42%	-20%	-6%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$24,572	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$99,813	\$116,292	\$51,228	\$117,642	18%	1%	130%
	23220 Executive Administration; Community Relations	\$0	\$0	\$1,101	\$1,955	n/a	n/a	78%
	23290 Executive Administration; Other Executive Administration Services	\$2,814	\$7,630	\$3,238	\$4,730	68%	-38%	46%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$291	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$40,940	\$46,910	\$18,410	n/a	-55%	-61%
<b>Student Instructional Support Total</b>		<b>\$182,731</b>	<b>\$237,844</b>	<b>\$180,283</b>	<b>\$276,957</b>	<b>52%</b>	<b>16%</b>	<b>54%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$648	\$10,119	\$4,373	\$10,289	> 500%	2%	135%
	23160 Board of Education; Promotion Expenses	\$2,016	\$1,728	\$2,085	\$2,747	36%	59%	32%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$159	n/a	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$8,356	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$250	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$256	\$66	\$461	\$6,568	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$1,424	\$10,570	\$0	\$10,344	> 500%	-2%	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Union School Corporation (6795)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$421	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$5,611	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$200	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$17	n/a	n/a	n/a
	25920 Ditch Assessments	\$37	\$42	\$0	\$42	14%	0%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$6,557	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$218,002	\$285,975	\$271,414	\$288,235	32%	1%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$0	\$2,228	n/a	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$37,528	\$39,916	\$25,191	\$56,641	51%	42%	125%
	26499 2007 Account Code - Other	\$0	\$15,122	\$41,393	\$2,412	n/a	-84%	-94%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$100	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,467	\$67,352	\$43,435	\$46,586	39%	-31%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$490	\$200	\$4,302	\$1,775	262%	> 500%	-59%
	27010 Student Transportation; Service Area Direction	\$0	\$700	\$900	\$3,098	n/a	343%	244%
	27100 Student Transportation; Vehicle Operation	\$130,168	\$176,670	\$180,305	\$199,878	54%	13%	11%
	27200 Student Transportation; Monitoring Services	\$162	\$0	\$20	\$244	51%	n/a	> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$58,330	\$68,954	\$87,355	\$87,897	51%	27%	1%
	27400 Student Transportation; Purchase of School Buses	\$47,300	\$0	\$61,851	\$0	-100%	n/a	-100%
	27500 Student Transportation; Insurance on Buses	\$11,127	\$0	\$18,247	\$6,369	-43%	n/a	-65%
	27700 Student Transportation; Contracted Transportation Services	\$33,485	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$1,055	\$2,631	\$2,408	\$454	-57%	-83%	-81%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$349	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$11,514	\$60,467	\$53,462	\$60,712	427%	0%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$96,051	\$93,382	\$90,737	\$24,599	-74%	-74%	-73%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$57,398	n/a	n/a	n/a
	31900 Other Food Services	\$0	\$286	\$132	\$371	n/a	30%	180%
	33400 Athletic Coaches	\$36,669	\$38,109	\$43,470	\$48,312	32%	27%	11%
	33990 Other Community Services; Other	\$497	\$496	\$0	\$0	-100%	-100%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,891	\$23,802	\$29,696	\$38,014	> 500%	60%	28%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$11,666	\$5,856	\$4,542	n/a	-61%	-22%
<b>Overhead and Operational Total</b>		<b>\$723,367</b>	<b>\$908,251</b>	<b>\$967,195</b>	<b>\$981,423</b>	<b>36%</b>	<b>8%</b>	<b>1%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$23,150	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$47,403	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,758	\$20,183	\$59,341	\$33,297	> 500%	65%	-44%
	45100 Building Acquisition, Construction and Improvements	\$0	\$29,668	\$29,128	\$18,678	n/a	-37%	-36%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14,882	\$0	\$0	\$50	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$67,654	\$21,156	\$3,687	\$13,959	-79%	-34%	279%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$3,260	\$4,640	\$1,471	n/a	-55%	-68%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$168,403	\$134,567	\$132,057	n/a	-22%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$208,875	\$184,600	\$365,000	\$272,500	30%	48%	-25%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$92,500	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$46,043	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$411,765</b>	<b>\$427,270</b>	<b>\$596,362</b>	<b>\$564,512</b>	<b>37%</b>	<b>32%</b>	<b>-5%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$16,299	\$3,074	\$4,140	\$2,502	-85%	-19%	-40%
	26492 2007 Account Code - Social Security	\$154,827	\$159,829	\$151,049	\$69,913	-55%	-56%	-54%
	26493 2007 Account Code - Workmen's Compensation	\$2,891	\$17,193	\$17,521	\$13,227	358%	-23%	-25%
	26494 2007 Account Code - Group Insurance	\$269,661	\$265,427	\$270,944	\$130,418	-52%	-51%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$14,955	\$954	\$138	n/a	-99%	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$47,922	\$28,041	\$2,667	n/a	-94%	-90%
<b>prorated Total</b>		<b>\$443,678</b>	<b>\$508,399</b>	<b>\$472,648</b>	<b>\$218,866</b>	<b>-51%</b>	<b>-57%</b>	<b>-54%</b>
<b>Not Categorized</b>								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$189	\$0	\$0	\$0	-100%	n/a	n/a

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Not Categorized Total		\$189	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$2,299,227	\$2,407,102	\$2,394,321	\$2,477,527	8%	3%	3%	62.0%	59.1%	56.9%	57.1%
Student Instructional Support	\$219,202	\$280,242	\$202,272	\$291,997	33%	4%	44%	5.9%	6.9%	4.8%	6.7%
Overhead and Operational	\$779,998	\$960,528	\$1,018,266	\$1,006,042	29%	5%	-1%	21.0%	23.6%	24.2%	23.2%
Nonoperational	\$411,765	\$427,270	\$596,362	\$564,512	37%	32%	-5%	11.1%	10.5%	14.2%	13.0%
Not Categorized	\$189	\$0	\$0	\$0	-100%	n/a	n/a				
<b>Grand Total</b>	<b>\$3,710,381</b>	<b>\$4,075,142</b>	<b>\$4,211,221</b>	<b>\$4,340,078</b>	<b>17%</b>	<b>7%</b>	<b>3%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.9%	65.9%	61.7%	63.8%